


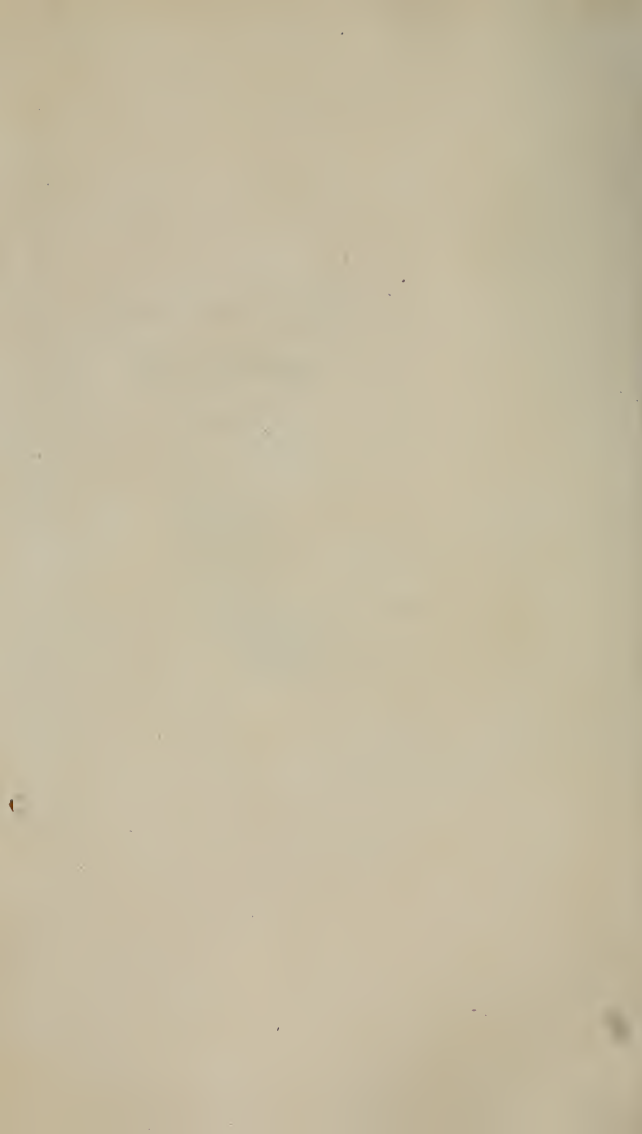


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# **Property against Industry:**

OR

AN EXPOSITION

OF THE

PARTIALITY, OPPRESSION, INEQUALITY & INJUSTICE,

OF THE

## **Present System of Finance:**

DEMONSTRATING THAT

PROPERTY IS THE ONLY JUST SOURCE OF REVENUE;

AND THAT

*All Taxes ought to be imposed on Property,*

AND

NOT UNJUSTLY COLLECTED FROM DAILY LABOUR:

PROVING THAT

THE COUNTRY MAY BE EMANCIPATED

FROM

**Difficulty, Danger & Distress.**



BY HARRISON WILKINSON,

*Author of the Principles of an Equitable and Efficient System of Finance, &c.*

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“As the poor man has little, be satisfied with his paying little—but such as have much ought to pay in proportion:—express the taxes out of the accumulated wealth of the country, and not out of the blood and sinews, and bones of a devoted and indefatigable people.” \* \* \* \*

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LONDON:

PUBLISHED BY EFFINGHAM WILSON, ROYAL EXCHANGE;  
AND SOLD BY ALL BOOKSELLERS.

1821.

*Price One Shilling and Sixpence*

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# **PROPERTY**

## **AGAINST**

# **I N D U S T R Y.**

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**INDUSTRIOUS PEOPLE,**

IN my "Principles of an Equitable and Efficient System of Finance," I had not an opportunity of discussing fully and demonstrating, how labour is oppressed by the present form of taxation, and how property is comparatively exempted; although the subject is especially noticed, and the principles of the present address recognised, yet it could not be so fully and minutely entered into, in an elementary work, as its importance demanded.

Such principles as are consistent with the interest and established opinions of men, are propagated with little difficulty, and make, when diffused, a more lasting impression, than those that oppose them. Apathy and habit frequently pursue a fallacious practice, that reason discards; it is incumbent upon the

human mind to exercise the utmost powers of ratiocination upon every question, and all occasions; should supineness or prejudice prevent the exertion of that inestimable mental faculty, error results as an invariable consequence, and wrong triumphs over right. Experience has persuaded the property owners of the country, that the present system of finance, which mainly exonerates them of taxation, is the most just, equitable, and politic scheme, than can possibly be introduced into practice: the combinations of habit and interest, I admit, are formidable antagonists, and was I not convinced of the oppression and inequality of the present system of finance, I would not be so hardy as to presume to recommend any other in the place of it.

Evils of all species connected with political economy, may be small at their commencement; some may be of very dubious tendency in their early career, that are ruinous in the end. How far the infancy of the present system partook of that character, it is now unnecessary to decide; present effects prove, that either through ignorance of the true principles of political economy, or necessity, a dangerous system has been matured, inimical to all the venerable institutions of the country, hostile to your interests, and dangerous to your liberties.

If either ignorance permitted or established the existing system of finance, or if it was incautiously founded upon false principles, or perishable elements, the better information of the present age ought to be foremost to remedy the defect; if error is continued in, daily practice tends to confirm it, although common sense reprobates the delusion. Although the sovereigns and people of all countries have necessarily been long experienced in the ways of collecting revenues, both general and local, yet they have never founded their systems upon any permanent and equitable base; so long as the money has been raised, a very scrupulous inquiry has never been instituted, how, and in what proportions, it was paid by the people; the object of the financiers has been to get money, without ever inquiring, whether the contributors paid in proportion to their means. It may be matter of astonishment, that no fixed plan should be adopted by any existing State, but that all should be directed by their necessities, and not by justice, to the formation of some revenue to meet their exigencies. The short-sighted policy of political economists is not less remarkable; actuated by a frigid indifference about futurity, industry that would have been for ages a resource, has been sacrificed, and the revenue of unknown times impolitically anticipated.

Taxes are assessed for the advantage of the whole, and not for the benefit of the few ; under whatever pretences they may be collected, they appear to be resolved into two points:—

1st. Protection of persons,

2d. Protection of property.

With respect to the first, or protection of persons, it might be divided, for the sake of perspicuity, into two points, or protection from internal, and protection from external foes ; but for the sake of conciseness, they shall be put under one common head.

The present frequency and daily increase of crimes in Britain, and the comparative absence of crimes in the United States, are circumstances worthy of investigation and remark. The people of Britain and of the United States are of the same stock, speak the same language, and adopt the same manners: in Britain, where crimes are so abundant, more expenses will be incurred to protect persons from violence, than there would be if criminals were fewer.

Between criminality and purity, and the justice and injustice of the present system of finance, there might not at first view appear to be any connexion; but it is a well known fact, that as taxes have really increased in amount, criminals have increased in number; this cannot be owing to an erroneous sympathy, but to some well-founded reason. Let us proceed to

examine it. Hunger is imperative, and must, if possible, be satiated—the means of gratification are only safe without its reach; minor objects will not restrain, when its impetuosity has driven men to devour one another. The dishonesty in the United States, I presume, arises from a want of principle, that in Britain chiefly from want of food, or its consequences: one should be punished, the other pitied. When the preponderating feeling is hunger, honesty and integrity have ceased to be primary passions, and when they have ceased to be sensations that men are proud to maintain, degradation, abasement, and depravity of the human mind, succeed; want supplants conscious rectitude, and intellectual corruption is the necessary effect; when credit is once destroyed, reparation is difficult. Such causes as deprive the labourer of a sufficiency of food, and prevents the tradesman, with the utmost economy, from meeting the demand of his creditors, are the chief causes of moral turpitude.

A large revenue has been derived from the Customs and Excise; and as the labourers, who form the principal part of society, are the greatest consumers of goods that come under the Excise and Customs, &c. they are consequently the payers of taxes in the same proportion. If the wages of labour had increased

in the same proportion as the Excise and Custom-house duties, and the labourer was as constantly employed, he would not sustain any loss ; but if wages were not raised in the same ratio, but were nearly stationary, while the Excise was doubled, and quadrupled,\* the labourer would sustain a loss proportioned to the difference ; the variation from the natural point might be trifling at first, but when one increased slowly, and the other rapidly, it would become very considerable. Although the expense of the nation was greater at the Revolution than at some preceding periods, yet, for argument, the people, I will admit, paid no more than what was necessary to secure their safety—and at that period they will be assumed to be in a natural state—or that a labourer, by honest industry, could procure a decent livelihood for himself and family. I shall be allowed to suppose, and it was really the case, that the labourer found no difficulty in getting work, a point not less essential to the preservation of habits of honesty, industry, and sobriety. It may appear that the wages of labour were low at that day,† as 6s. a week was the common sum, but they were actually high, for they were

\* Produce of the Excise, 1701, £986,000; in 1819, £23,184,378.

† 1688.

equal to 24 quartern loaves a week; the quartern loaf was then sold for 3*d*. Personal protection was greater than at the present time, and crimes, at that stormy period of the political horizon, very few; a labourer was protected from the violence of acrimonious factions at home, and from the resentment of designing sovereigns abroad, and yet earned 24 quartern loaves a week. At this time the wages of an agricultural labourer in Middlesex, generally 12*s*. (in some parishes married men 9*s*. and single men 6*s*.), in adjoining counties much lower, but take the average at 10*s*., certainly a high week's wages will not buy 12 quartern loaves, consequently the means of subsistence are diminished above one half, and so is his consumption, which lessens the demand. The labourer does at least as much work as before, and is as well entitled to the same reward, but he does not get so much by one half; because small wages and less work produce more competition, and many causes of oppression operating upon his employer, compel one to offer, and the other to accept, those lower wages. The weight of taxation now falls principally upon industrious people, the nearer the gradation is to the labourer in penury, the more taxes are paid, and the furthest off the fewest; consequently more crimes are committed by

the multitude, than where taxation operates differently. It is known as a statistical fact, that as want increases, so do crimes.

For argument, suppose that the labourer is taxed to the amount of one half of his wages, or 12 quartern loaves a week, and that estimate takes not into account loss sustained by the want of constant work, occasioned by increased taxation, the taxes upon the necessities of life consumed by the labourer, are paid out of his diminished wages, as beer, and salt, and soap, and leather, and candles, &c. &c. If there was any justice in taxing labour, which I deny (and the Excise and Customs are taxes upon it), as it is in effect taxing bones and flesh, there can be no doubt about taxing property; and if property did impose a tax upon labour by mistake, it should only have imposed taxes in equal proportion upon itself and labour, instead of property being exonerated, and the load thrown upon labour. If the necessities of the State demanded that labour should be taxed 50 *per cent.*, you would suppose that property would be as heavily taxed; and that the tax-imposing power, as far as ability went, would attempt to put upon all equal burthens. Self-interest, or ignorance, or prejudice, might comprehend the labour of the country with the property, and suppose both equally liable to contribute to the

revenue; you will presently see that the labour of the country is entitled to exemption, on every principle of justice, and that property is the only legitimate source of taxation.

So far from there being any degree of equality in the cases of the labourers and owners of the country, contributing in the same ratio toward the expenses of the State, the former ought to be exempted, as requiring no more personal protection than their presence adds security to the property of the country; property derives as much aid from their presence, as they possibly can from property contributing all the revenue besides. I am only contending for the utmost practicable exemption, indirect taxation will always necessarily reach the labour of the country, collecting from them as much as they ought to contribute. In a natural state of society it has been proved, that crimes would hardly exist, as at the period of the Revolution in Britain, and at this time in the United States, because moderate labour would produce a supply of food adequate to the wants of nature, and would enable the labourer to live in credit in his accustomed sphere of life. If men are driven into frequent acts of criminality, the authors of the system, that is the exciting cause, are reprehensible. If crimes are more prevalent than

formerly, and personal defence more expensive, they are only so by an inequitable and exorbitant system of finance being followed. The labourers should be taxed for nothing but what is essential to their defence; they should not be taxed for the support of armies, except it can be unequivocally proved that armies are necessary to secure a cottage or a cabbage: the peasants of France, and all other countries, do not want the sword dangling over their heads while they are using the spade. As the labourers of France and other countries do not want a standing army, so they ought to be exempted from contributing any taxes towards its support. An invasion of the Great Napoleon could never injure the peasantry of any nation: he never did, nor ever intended it. Are the labourers of Italy, or Germany, or Holland, worse for his invasions? He could wrest nothing from them. It was not industry, but avarice and gorgeous splendour, that was endangered. If a standing army is wanted in France, or any where else, it is quite clear, that it is not wanted to protect the industry of the country. If it can be proved to be necessary to the existence and protection of the industry of the nation, it would be just for it to contribute towards its maintenance in proportion to the benefit derived; if it derives no

benefit from it, the people of France and other nations, should not contribute towards its support: poverty is a sufficient protection from internal and external aggression.

2dly. Protection of property belonging to the country is the next object to be brought under consideration. It has been demonstrated, that under the present system, which, by its caprice and inequality, occasions many superfluous expenses, exciting acts of moral evil, and then proceeding to punish its progeny; improvidently and impolitically expending money that a just and practicable system could spare; yet, after all, the expense of personal protection is inconsiderable; and if the plan of taxation I have proposed, founded upon a new, equitable, and efficient base, was adopted, criminality would be nearly removed, and all men nearly freed from even the apprehension of personal violence: men are very seldom criminal by nature, they are chiefly so from necessity. It may be laid down as an axiom, that want and mis-government are the parents of mischief. I allow there are exceptions to the general rule, that some have a depravity of mind, as others have a deformity of body: recollect that the luminary of the heavens hath specks upon his surface, but the native and invariable splendour of the one, is not more obscured, than of

the other ; as the opacities of each bear so small a portion to the whole, they are a matter of curiosity in the one, and undeserving of notice in the other, in unsophisticated society.

If the present system of finance was removed, that cankers all the energies of an industrious people, throws a great number out of employment, and compels them to prey upon their neighbours to procure the temporary means of subsistence, crimes would nearly disappear ; penal laws might be blotted out of the statute book, that would only do credit to a certain sovereign of antiquity. Of those labourers who are in work, few have sufficient wages to enable them to obtain the means of support for their families ; as necessity never pays any deference to laws, and the wants of nature not being supplied by adequate wages, individual hunger of parents, and famished cries of children, drive the former to commit depredations upon those in more fortunate circumstances. Honesty will be best preserved by plenty, and independence by avoiding acts of degradation.

Instead of property appealing to the laws, and annually adding to the sanguinary code, it ought to remove the taxes unjustly imposed upon the poor ; the inequality as well as the magnitude of the present system of finance, produced poverty, want, and consequently

crime. Property legislating, does not appear to be aware of the cause of vice, and in its ignorance (for that is the most charitable construction of its conduct), an effect is mistaken for a cause. If property is aware that the criminality of the industrious people is caused by financial inequality, and it is more so than by the enormous amount of taxes, and will not attempt to remove it, although I have advanced a new system of finance that would preserve the rights of all, property cannot be condemned in adequate terms:—it is greedy of egotism and praise, and may, if it please, absorb the merit of all the hangings, transportations, and other calamities, some profoundly ignorant people are disposed to attribute to its selfishness and rapacity. If property can reconcile those enormities with a sense of public justice and public duty, it will go on in its *enviable* course; if it feels that degree of remorse reflection can hardly fail to excite, it will retrace its unholy steps, deliberately inquire into the system I have proposed, and endeavour to restore the suspended rights of the people.

A labourer has property in himself, but it is his own; and what is his own, cannot be taken justly away without his consent; if it is, a robbery is committed, and such as take it away are robbers. But if so much be granted, it must be allowed, that he will always defend

himself against all except legal oppression ; the aggressor would be repulsed, and it would cost as much labour to force the oppressed, as the value of the service of the penniless oppressed would be worth ; besides, his poverty would be always a protection—a beggar may safely sing before thieves. But the case is widely different with property, and the owners of property ; one from its attributes necessarily defenceless, and the others generally helpless : here exist all the temptations that can necessarily influence domestic and foreign enemies. Wealth is allowed to act generally upon the passions of men, and must more acutely, when the very existence of man depends upon its acquisition ; at all times the inducements to obtain it are so great, that security, under the most careful forms, is problematical. When the defenceless state it must be in, the general enervation, the habits of ease and luxury of its owners are considered, it must be allowed that property requires more means of defence, and is more difficult to defend, than industry. It is not merely the property of the rich that is to be defended, but their persons require more protection ; if the rich do pay in taxes, they do not, by the present system of finance, pay more than what is adequate to the security of their persons. This position is correct, as will be shortly geometrically proved. There may be

erratic cases, as that of Lords living hidden in garrets, and hoarding fifty thousand pounds a year, or others living upon the Continent and drawing each a hundred thousand pounds a year from the resources of this country, and having such property protected at the expense of the starved and famished labourers, whose daily toil procures scarcely any thing but potatoes. What justice is there in such a system of finance, that exonerates the property that should and could pay, and presses down into the earth, those who earn gold and live upon potatoes? The new system of finance requires the Lord to pay no more than his proportion, and it matters less to him than the labourer, whether the revenue is to be expended upon the present exigencies of the State, or upon supporting the funded debt. The funded property of the country, it has been asserted, (and I will sooner grant the assertion than deny it), was accumulated in defending the property of the country and all its interests. It has been shewn that the industrious wanted no protection, they had nothing that they could lose even by an invasion, so that the funded debt was not accumulated in defending your cause; it was the lands, the funds,\* the mansions, and affluence of the rich people, that wanted protection,

\* Vide Principles of an Equitable and Efficient System of Finance, by Harrison Wilkinson, page 7.

and not your hovels, your straw beds, and your rags; the measure of your payment ought to have been in proportion to the degree of interest you derived. Such as derived the benefit should bear the burthen, is a maxim, I hope, already unequivocally established: those that it was contracted to defend, are erroneously, and principally, exempted from its consequences, whereas, on every principle of justice, the party that reaped the benefit should pay the interest. If this is not the case, I am allowed to borrow money for my own use, on your credit, and can compel you to pay the interest: there is a parallel between the cases, and there is as much justice in the one case as in the other. It is not the wheelbarrow, the spade, and wretched hovel, that need protection, but the costly furniture, the gilded palaces, and splendid carriages of the rich; it is not the canvass rags and empty pockets of the labourer that need protection, but the rich, clothed with the choicest productions of every climate, and well stored pockets. Is there any comparison between the two cases? As much difference as there is between the two states in appearance, so is there between them as respects their contributing to the revenue; the more industrious poverty, the more the financial system extracts from the subject.

The present taxes are chiefly collected for

the purpose of paying the interest of the debt, and to protect the property of the country;\* if the debt was created to protect the property of the nation, or if it was contracted by the governors of the nation for the purpose of protecting property, they must either pay the interest that contracted it, or the party for whom it was contracted; as the industrious people never were in danger, what part of the interest are they called upon to pay? If a standing army is kept embodied for the purpose of defending the industrious people of a country, the industrious people are liable to pay the expense; or if it is kept on foot partly for them, and partly for others, the expense should be jointly paid: where a public debt exists, and where a standing army is wanted by the industrious people, I have never been able to discover. If the labourers are not benefited by the purposes for which the debt was contracted, nor participate of the advantages of a standing army, and other concomitant extravagance, on what principle of equity are they

\* “Now the fundholders receive three-fifths of the taxes without contributing any equivalent in return; the land and labour pay all, and have nothing in return; but it is the intention of the equitable tax to make all equal contributors, and in proportion to ability.”—*Vide Principles of an Equitable and Efficient System of Finance*, p. 10.

required to pay? Such as created and still want those means, should uphold them; and not by collusions, and an unfair system of finance, take from industry the sweat of its brow for their support.

Had even a proportion in the payment of taxes been observed between industry and property, a decent shew of justice would have been maintained, although a mistaken one: no attempt has been made even to preserve an appearance of equality; property has so far undervalued industry, and the latter has been so insufficiently represented in the Legislative Council, as not to claim necessary attention. If it could be demonstrated, that the several motions of the limbs, and evolutions of the body, are taxable property (as it cannot), yet there will be far more difficulty to prove that those movements should pay the revenue, when that revenue is appropriated to purposes not recognised as interesting to labourers. If the organic motions of the hands, and feet, and eyes, are liable to be taxed, how can it be proved that they should be taxed 50 *per cent.* and more, of their product, while property solely wanting protection, is not paying 20 *per cent.*, frequently nothing at all? for, as much is not collected out of many mansions annually, as is paid out of a thatched hovel. A labourer

for his potatoes, wants as much salt as a noble and an establishment. How can it be shewn, that one, rolling in affluence, should pay 5 or 10 *per cent.* of his income, while the other is paying 50, perhaps 70 *per cent.*

If both were equally liable, they should only pay in proportion to each other. Circumstances do not require it, as I have shewn in my “Principles of an Equitable and Efficient System of Finance,” if they did, the property of the country should be taxed 50 *per cent.*; but probably 30 is sufficient, if the savings were adopted that I have shewn to be practicable.\* As the property only is to derive the advantage, it ought to bear the burthen; and all, as I have in another place proposed, should be taxed in proportion to ability to pay: I have proved the oppression and partiality of the present intricate and unnatural system, and founded one upon nature and reason, simple, equitable, and practicable. If the property of the country, or those that exercise the functions of legislature, has so far involved its affairs as to make a large percentage necessary, the property alone ought to bear the consequence: if an unnatural expenditure had not been the resort of the executive authority, a very small rate of the Equitable

\* No. 11, p. 89, Principles of an Equitable and Efficient System of Finance.

tax would defray all the State expences. Whatever may be the practice, a principle of equity always discriminates between the innocent and guilty; folly or injustice only involves them in a common fate. I will not draw a conclusion quite self-evident to you, but leave you and the property to decide, whether you ought to pay the interest of the debt, whether it should be paid jointly, or whether the property alone ought to pay. I have made up my mind upon the matter, and do not see that the accumulation of the debt, for either real or problematical benefits, changes the state of the argument. Can any rule of reason compel the industry to be answerable for the consequences of the folly and improvident schemes of the property of the country? I allow that the argument bears hard upon some of the owners of property, such, more particularly, as were convinced of the injustice and impolicy of the causes that have made such a large revenue necessary; still the debt was contracted, as was pretended, in the defence of their persons and property; whether justly or not, rests with themselves; and how could it in justice be made to bear upon you, who were always safe from danger, and wanted no protection? You should not be involved in any pecuniary difficulties of the country caused by property, any more than

you could be in the affairs of a Turkey merchant trading to America. Put one simple question to the property of the country: ask them if the debt was contracted with a view of protecting persons and property, or with a view of protecting you solely, or partly? You may also ask, for what purpose the standing army is kept? If conscientious answers are given, the property will declare, "that personal safety and the security of property were our sole motives for the accumulation of the former, and for the support of the latter."

Pitiable credulity may entertain an opinion that the people have degenerated, that they are naturally of a baser sort, and more prone to acts of criminality than formerly, and that a standing army, in peaceable times, is necessary to coerce their malignant and wicked spirit. I deny that you are naturally worse, or more disposed to crime, than your ancestors were: crime is allowed to be more abundant, but it is proved that criminality is the offspring of want, and habit emanating from it; and that want is produced by an inequitable system of finance, and excessive taxation: the present system impoverishes the people, and degrades and destroys their inherent pride of probity and independence. The presumption, that you are naturally more wicked than formerly, is, in fact,

an accusation of the great Creator of all things ; it accuses the divine agency of being a party to the criminality of men, and of having reversed or changed the laws of nature, that daily experience demonstrates as unchangeable : Nature is never driven out of her course, and when we stray from her ways, error and confusion are the necessary consequences. All the evolutions and laws of nature are simple, equitable, and invariable ; and it is in imitation of her labours, and upon her principles, that I have attempted to found my equitable system of finance ; whether it will ever be adopted, I shall not stay to inquire, but its simplicity, and invariability, are attributes that will preserve its purity, and never cease to recommend it. The corruption of the old system ramify so widely through society, and so many have an interest in preserving its existence, that he must be sanguine that expects any immediate change. I recommend a return to nature, that should never have been deserted ; call upon the people to discard the fallacies, the sophistries, and corruption, that exist ; never diverge from the path of reason, to bewilder yourselves among the systems of political economy, and the jargon of the schools. Do not be misled by a false idea, that the science of taxation is too abstruse for you to enter into ; it is as simple as any of

the operations of nature, and, as I have shewn, may be comprehended by a child: there is an inviting simplicity in truth that reason always explores. Men should think for themselves, and not take upon trust, without examination, opinions circulated by others: reason is a true guide, faith an *ignis fatuus*, sure to mislead and betray. If men believed nothing but what study could make them comprehend, the arts and sciences would not be crowded with vague hypothesis, and groundless theory.

Property may argue, that present burthens were necessary for the purpose of defence against external people; and if less burthens had been imposed, a sufficient degree of resistance could not have been made. Whether the case is just or not, the labour of the country may be thought to be independent of the matter; but as all arguments used to exonerate the labourers of this country from taxation, apply to foreign States, such powers of attack could not have been mustered by other countries, had the true principles of finance been observed. As it is, for instance, the duty of the labouring people of France to resist, by all means, systems of extortion, the rights of nature qualify all Frenchmen to defend their own, and do not permit other men to take their property away without their consent: \* taxation without

\* Vide Elements of Liberty, by H. Wilkinson, p. 6.

representation, is slavery. The exemption of labour from taxation, would place in a similar situation of impotence, or inefficiency, the property of every country; then property would be warring against property, and there would not be a coalition of property and labour against similar antagonists. Even existing monopolies of trade cannot warrant or justify industry in engaging in foreign wars; domestic industry is entitled to nothing in foreign States except on the ground of superior merit; acquisitions by arms are unjust, and a violation of the laws of nature. A peaceful and industrious State might be critically situated amidst sword governments and belligerent nations, but it is the duty of those people who understand the question, to instil into the minds of the industrious of other nations, true principles of financial legislation. Long and uniform experience ought to have convinced the industrious people of all countries, that they had nothing to gain by war, but every thing to lose; that wars have never been commenced for the purpose of defending their interests, but for the sake of reaping the product of their industry; the insatiable ambition of some unbridled sovereign, has frequently plunged adjoining countries into wars; private views, and never public benefits, entered into his plans of rapine or conquest.

The plan of taxation I have elsewhere laid down, simply combines two of the greatest points in financial economy, viz. *equality and efficiency*, neither of which, in any degree, are combined at present.

Excise and Custom-house duties are the same to all men, as much upon the goods consumed by the labourer as by the lord; in many cases they operate upon the same article more in favour of the lord than the labourer: for instance, taking into consideration the different quantities of leather each must have in a pair of shoes, the latter must be much heavier, and pay more tax, than the former; injustice or ignorance could only impose the same duty upon what they must both consume, when their incomes are so disproportioned, from the one needing only a small quantity of leather, and the other a great quantity; their avocations necessarily make their proportions inequitable, and acting against the labourer. Before the Excise duties can operate in proportion to ability to pay, upon all classes of people, the advocates of the present system must have some method of imposing them in proportion to the wealth of the person who is the purchaser of the taxed goods; there must be a scale fixed to embrace every income from five hundred a year to a hundred thousand pounds; besides, it

will be necessary for a beggar to prove at every meal, how much he has made in his profession within the last twenty-four hours ; and from the numerous establishments of the nobility, they must be proving, from morning until night, and every shopkeeper must belong to the Excise. Complicated as the existing system is, it is not quite so complicated as the above must be, if the necessary equality of taxation is adopted ; if the true application of the Excise, and consequently every other part of the existing system is impossible, from its intricacy, it is quite clear that it ought to be abandoned as false, and a violation of justice and true principles ; and a new system introduced, founded upon a natural, equitable, and efficient base. If the imperfections of any scheme were ever sufficient reasons for abandoning it, surely they exist in this case. Experience knows how difficult it is to introduce a new system, though pregnant with utility and truth ; interest and ignorance tenaciously adhere to received forms, it is only the man of intelligence, candour, and research, that penetrates the veil of venality and superstition. Galileo, Columbus, and Harvey, and a hundred more, could have borne testimony to this opinion. Ignorance is as frequently found in sanctuaries approached with reverence, as in the cottage. Legislators have

even been so presumptuous as to regulate the diet of man, and the practice of the physician.\* Prejudice preponderated so much over the minds of the disciples of Confucius, as to deter them, for several centuries after the discovery of glass, from using it in their windows, instead of scraped horn, because they did not discover it. Men in the most elevated situation are fallible; and it is lamentable to ascertain by experience, that if they are not the last to be convinced, they are the last to retrace their steps. Men who have attempted to restore the natural order of things in society, necessarily had to contend with all the rancour and malevolence of the old dogmatists; such as adhered to absurdities were not deficient in assurance, and accused their opponents with attempting to destroy their darling fabrics, supposed to be as perfect as a statue of Praxiteles or Canova, which none but a Praxiteles or Canova could make. It is certainly incumbent upon those that wish to demolish, to shew what they intend to erect instead thereof. With respect to the present plan of taxation, that objection is answered, and those that wish to reform all the corruptions of the financial system, and restore the

\* By a royal decree in France, potatoes were prohibited as an article of diet, and the faculty were prevented from bleeding the sick!

nation to its pristine vigour, have their plan of taxation prepared, and which combines all the essentials of a perfect system of finance.

With respect to the relative situations of the property and industry of the country, no superiority is due to either ; the labour of the latter is as much in demand by the former, as the property of the former is by the latter ; whatever may be asserted to the contrary, their interests are mutual. Shoes and carriages are necessaries among the rich, but if the shoemaker or coachmaker is not paid, the shoes and coach will not be made : the necessaries and luxuries enjoyed by property, are as much depending upon industry as upon property. There is a dogma it may not be superfluous to notice, viz. that was it not for the large properties in the country supporting the poor, they would frequently be reduced to absolute want ; that those large estates are reservoirs of property at all times available by penurious industry. It may be laid down as a rule, that the *more palaces the more huts, because splendour can only be supported at the expense of poverty.* It is denied that large estates either do, or ever did, support the poor. I affirm, and it is the fact, that greater equality of condition existed at the Revolution than now ; fewer were enormously rich, and paupers were not one tenth of

the present number. Growing inequality of taxation, produced inequality of rank; as the operation of *inequality was against the poor, and in favour of the rich, it drew from the poor, who had little, and should have paid nothing, and gave to the rich, who had much, and paid little*; it extracted from those who are exempted, the taxes that ought justly to have been paid by the property of the country: those who had too little previously were further depressed, and those who had too much were more exalted: now the property affects to commiserate the industry of the nation. Had not the labourers' earnings been extracted by property, under the form of an inequitable system of finance, they would have been in that state of comparative affluence that would have rendered them comfortable in sickness and old age; parochial allowance, a hospital, or a workhouse, would not have been required. Infirmarys, jails, and workhouses, shew, by their scarcity or abundance, the good or bad administration of the affairs of any country.\*

The system of poor laws has been so often eulogised, that it will be almost treasonable to say any thing concerning them; but it has been a part of the same system, by means of the

\* Vide Principles of an Equitable and Efficient System of Finance, p. 67.

detestable taxation plan, to extract all the produce of the labour of the people, and when the labourers are past work, those victims of injustice are hidden in workhouses, beyond the reach of the public eye—as the ashes of the oak are deposited in a hole in the earth—to end a life in misery that should, and might have been, closed in comfort: this scheme has been practised to hide the ravages of the fiscal system. We hear people talk, with the utmost indifference, of the best mode of feeding the poor; they appear no more concerned about it than Bedford, or Coke, or Curwen, would about feeding cows and horses. Had it not been for workhouse establishments, beggars would have been so numerous as alone to have made a change of system: when age and infirmities have prevented the wretched labourer from working any more, he is crammed into a workhouse, and kept upon potatoes and water for the remainder of his deplorable life. Go into the poor-house of any or every parish, and you will find men of this description.

The labourers, you are already convinced, have not half as much in wages as they ought to have, and did at one time have; this proportion has been taken from them by an inequitable system of finance, given to others, and squandered in wars you had nothing to do

with: instead of having 24 quatern loaves a week, they have at most 12, and seldom so many. Had it not been for the partiality of the present system of finance, you could, and probably would, individually have saved the price of six every week, which, in 25 years, at a moderate computation, would be 387*l*.\* a sum sufficient, on an average, to keep, in moderate independence, in the same sphere of life, a man of forty-five years of age, the remainder of his life. The system now in use furnishes the workhouse with inmates; the one proposed would enable the labourer to live independent, after a moderate period of honourable servitude. An equitable system of finance would give the industrious man 387*l*., the present system takes it away, gives it to his master, or the government, and sends him to the workhouse. The mischief does not end here, indeed no one knows where; it prevents men from acquiring small capitals, which would be afterwards employed a thousand useful ways to themselves and society. Such as may, from some fortuitous circumstances, have a small capital, are so much more oppressed than those of large, that they are unable to stand their ground in the midst of so many competitors.

\* Vide Principles of an Equitable and Efficient System of Finance, p. 59.

In agriculture, in the county of Middlesex, nothing can be done without a capital of several thousand pounds; a small farm is not to be procured on any conditions, so that one of the most common and useful avocations is closed to all men having only small capitals; and trade is so precarious, as the small wages of the labourers only enable them to purchase few articles, upon which small profits only are had, and to pay rent and taxes disproportionably high. It is commonly noticed, it is a visible fact, that society is separating into two parts; and my argument shews how those operations are perfected, and how they may be removed. That class of people that was formerly the pride and glory of Britain, are gradually wasting, and must soon disappear: instead of being a natural, homogeneous mixture, society is separating, like oil and water, into two distinct parts.

The laws of nature extend to political, as well as other operations in the physical world: Nature has limited the mischief, and checks the inordinate progress of ignorance and prodigality. Industry has experienced the *acme* of fiscal oppression: it has been carried further than policy justifies; the labourers' circumstances are so far reduced as to make them less consumers than formerly, of taxed goods—ne-

cessity prevents you from using such excised articles as fill the public treasury.

As the Excise and Customs have been increased, so have the means of subsistence of the industrious people been diminished. The partiality of the present system of finance progressively arrived at its present degree of oppression, and it will, injuriously to itself, unless it dies a violent death, go on until the poor are only allowed just sufficient to preserve the vital principle upon: the less wages are proportioned to the price of the necessaries of life, the less will be paid by labour into the public treasury. Certainly it was a nice calculation to make, viz. What *quantum* of taxes imposed upon industry, would produce the largest revenue from salt, and soap, and candles, and spices, and leather, and glass, and beer, and spirits, and sugar, and tea, and coffee, and tobacco, and snuff, &c. &c. The calculation that was made by Mr. Pitt is obsolete now, because the question is changed; the wages of labour have fallen since the peace, while the duty upon some of the above have increased; a proof of the fallacy of the former calculation. The public treasury has experienced that an inverse mode has been adopted, the diminution of the labourer's wages have produced the

striking *deficit* in the revenue upon all articles of daily consumption.

Probably, men, upon an average, in all ranks of life, would consume, if equally well supplied, nearly the same quantities of the necessaries of life: natural wants are the same, and want similar satisfaction among the rich and poor. If there should be any difference, so far as rank is concerned, it may be presumed that the labourers want more than the idle: the latter can drink as much coffee, and tea, and beer, as the other. Although there is that equality in the natural functions, there is the greatest inequality in the present operation of taxation. As proof of the inequality of the present system of taxation, may be more satisfactory than assertion, however self-evident, I will endeavour to shew it by figures, and by comparing the highest class of society with the labouring people.

“The highest orders, consisting of the royal family, the lords spiritual and temporal, the great officers of state, and all above the degree of baronet, with their families, 576; \* total persons comprising their families 2880,† have a

\* Colquhoun on the Wealth, Power, &c. vide p. 106.

† Vide, p. 124.

revenue of 5,901,480*l. per annum*; or each person, on an average, has 2049*l.* a year. The first class, then, consists of 2880 people, enjoying an income of 5,901,480*l.*; or 576 families have for each 10,227*l. per annum*. If the 576 families were in the condition of the sixth class, or labourers, who have 12*s.* a week, or 31*l.* 4*s.* *per annum* each, the sum total of the income of the first class would only be 17,971*l.* a year, instead of 5,901,480*l.* making a difference of 5,073,509*l.*; yet it appears that the sum of 17,971*l.* earned by 576 families in the lowest, or labouring class, is to pay as much in taxes as 5,901,480*l.* upon the necessities of life: the equality of taxation is like the two numbers of 5,073,509 and 17,971. As it has been assumed that all, whatever may be the rank, consume nearly alike of beer, and salt, and leather, &c. the labouring people, numbered at 8,792,800,\* that may be supposed to have only 5*l.* a-head, pay as much as the highest class, which are numbered at 2880, and have yearly 2049*l.* a head each; so that in fact, upon the necessities of life, the labouring people may be said to pay

\* “Working mechanics, artisans, handicrafts, agricultural labourers, and others who subsist by labour in various employments, with their families. Heads of families, 2,126,095. Total persons comprising their families, 8,792,800.”—*Vide Treatise*, &c. p. 107.

to the rich in such proportions as 2049 are to 5, above four hundred times as much. Monstrous as this disparity appears to be, it is greater so in fact than it is made by the preceding calculation; because upon the calculation it is presumed that the income of the labourer arises from property liable to be taxed; but it has been proved that bodily labour is not liable, so the disproportion is greater than the calculation makes it.

Should the principles I have proceeded upon be false, or should it be insisted that labour is a sort of taxable property, the labourer in the sixth class should only pay one four-hundredth part as much as those in the highest class; or where 1s. is now paid by the labourer in salt tax, the persons in the first class should pay 20*l*. On this calculation the labourer ought not to afford better to pay 1*l*. salt and beer tax, than the persons in the highest class\* can 409*l*.; for the Excise to act with due impartiality, it must be constructed to act with four hundred times greater force upon the first class than the sixth, and so in proportion upon all the people in the intermediate classes, in proportion to their means. Even upon the sixth class it would be liable to impracticable modifications;

\* It is superfluous to notice at length the variations in the same class, allowed to be very great.

the very Excise principle is absurd and preposterous; when the people begin to understand the science of political economy, it will undoubtedly be discarded, and so of the other taxes that are founded upon the same fallacious and objectionable principles.

As it has been shewn that labour is not a sort of taxable property, that the mere labourers are not comprehended under the heads for which a revenue can be collected, namely, *protection of persons*, and *protection of property*, (the first is not in danger, and the second he does not possess), so it follows, that they ought, if the system of finance was just, to be exempted from paying taxes, or as nearly so as possible.

If the practised system of finance does justice to its advocates and the property of the country, it of course extracts the exact sum from the pockets of the rich they ought to pay; if it does correct justice to the rich, it cannot do justice to the poor, whose case is so disproportioned. If the rich have the precise quantity taken from them that they should pay, *the poor*, comparing the first and sixth classes, and allowing labour to be property available, *have four hundred times more than they ought to pay taken from them*; if the rich have only justice, the poor have only one four hundredth part!

The case is argued to be worse than this, because they are not liable to pay a thousandth part, nor any part or ratio ; they are exempted by the poverty of their situation. Taking the number of people who exist entirely upon labour at 8,792,800, that number have not justice done them by way of taxation, either from ignorance or some other motive.

You will observe that the comparison is between the richest and the poorest classes ; also the class that contains most property compared with the number, and the poorest, that contains the greatest number, and having the least property. If I am urging a false system of finance, that would do injustice to the rich, while it did justice to the poor only, in the first class 2880 would be oppressed, while 8,792,800 would have at least justice done them. It is self-evident, that between the extreme classes of society there are regular gradations ; what proportions the intermediate classes bear to the first and the last is capable of arithmetical demonstration ; but one example is sufficient to shew that such inequality of taxation exists, as is contended for. The calculation of Dr. Colquhoun may not be quite correct, but it is as likely to be in favour of the first class as the sixth ; the classification, no doubt, was compiled from official returns, and

the best authorities, combined with his own wide experience ; a little variation, either for or against the people, is immaterial, as the disproportion is so great as to make it impossible to affect the general conclusion contended for, viz. There is a great partiality and inequality in the present system of finance, as it affects the different classes of society ; it presses heaviest upon those who should bear least, and least upon those who should bear the most.

The argument might have been more self-evident, if two existing cases had been taken and compared together ; that of a Duke with one hundred thousand pounds *per annum*, and that of one of his labourers, in full health and constant work, only earning 3*l.* 4*s.* a year. . I decline going into such a case as I wished, neither to be invidious nor personal ; the arithmetic that extends to classes, will to given causes.

Under the specious and popular pretext of taxing luxuries, have the Excise, the Customs, and Assessed Taxes, &c. been introduced into this country ; but the fact is, that it was not known how those imposts would operate upon property or labour, so they were levied ignorantly upon the labour of the country ; property was almost exonerated, and what it did pay was optional, and never could be paid in just pro-

portions by the rich. Notwithstanding the boasted benevolence and philanthropy of the rich, the inequality of taxation imposed, negatives a thousand assertions; it has deprived millions of their right to property, and reduced them to poverty, despair, and crime. I shall not consider it superfluous to speculate upon and to put down the reasons that have probably induced property to tax industry to its present extent, in all nations.

1st. To exempt itself as much as possible.

2dly. To keep the multitude in subjection.

3dly. That it may possess the means of corrupting all that it dreads, or can prove inimical to its views.

Such taxes as will debase, dispirit, and divide the people most, and raise most money, are such as unjust governments will be induced to select; and there can be no doubt, but much cunning has been exercised in introducing existing systems.

A combination of causes may have contributed to enslave countries, but in some no agent has been so powerful as that of inequality of taxation; it may be a proximate, and not a remote cause, but which ever it is, it should be strongly resisted by a people who wish, or deserve to be free.

Inequality of taxation produces inequality

of condition, and as one part of the people become inordinately rich, the other become proportionately poor. This disparity of rank and circumstances creates ideas of superiority and inferiority; one begins to command, and the other to obey.

I am not contending for any visionary equality, because natural and existing circumstances will always preserve a distinction, but only reprobating a plan of finance that necessarily creates it, by taking all from the poor, and exonerating the rich of burthens inseparable from property. Of all the causes of political degradation, no doubt is entertained but profuse riches on the one hand, and abject poverty on the other, are the chief; in England these are effects of previous causes, and those causes have been inequality of taxation; elsewhere, as under the feudal system, an exciting cause.

No free government, or free constitution, is or can be secure, that has a financial system that disproportionately acts upon the people; under such an impression I presume to recommend, that nations forming new constitutions should inquire into the most equitable and permanent modes of taxation. Liberty is as difficult to preserve as to acquire. As inequality of taxation is an elementary principle that de-

stroys it, every human precaution should be used to negative its mischievous operation. The common will of the people of all nations should never cease to insist, that all should be taxed in proportion to their ability to pay; instead of the present plan of taxing alike the rich and the poor, upon any thing that they use and consume. The present system of taxation is as equal as the different means of the people.

The system of finance I have advocated would essentially tend to preserve the freedom of every people, by creating and maintaining the natural proportion between every class; this effect so important, so easy to attain, and founded upon an imperishable base, is accompanied by more incomparable advantages. It may be admitted as an axiom, that no government could be corrupt if it did not possess the means of corruption; and as the means of corruption are known, the people ought most diligently to remove them. One of the most powerful resources of corruption has been always derived from the collection of the revenue, under the pretext of only rewarding the faithful servants of the government; useless places have been created, adherents gained, and an undue influence pursued. Instead of four and a half millions being paid for collecting the revenue,

I have proved that a revenue of sixty millions may be collected for 100,000*l*.\* (if undue patronage was not aimed at), not one-fortieth part so much as the present, and almost half as much as the poor rates; or it is as much as 139,000 families, at 3*l*. a year (the price of labourers' wages), have to live upon; and supposing every one to consist of five persons each, the superfluous expense of collection would maintain 695,000 people, the number of paupers at the Revolution, and half as many people as London contains, and more than Edinburgh, Glasgow, Birmingham, Manchester, Liverpool, Bristol, and Leeds. As much might be saved in collection of the taxes, as does maintain a population of labouring people equal to seven of the largest towns, excepting the Metropolis.

\* Principles of an Equitable and Efficient System of Finance, vide Table No. 10.

Annual charge of collecting, at one-quarter per Cent.

Annual Revenue from durable Property.*	Cost of Collecting.
£10,000,000. . . . .	£25,000
15,000,000. . . . .	37,000
20,000,000. . . . .	50,000
25,000,000. . . . .	62,500
30,000,000. . . . .	75,000
35,000,000. . . . .	87,500
40,000,000. . . . .	100,000
45,000,000. . . . .	112,500
50,000,000. . . . .	125,000
60,000,000. . . . .	150,000

\* As the equitable tax from eight hundred millions of funded property would be only a stoppage, there can be no necessity for including it in the above table.

If this proposed saving plan was injurious to the people in a single particular, it would not have been brought forward ; but when it is self-evidently to the real interests of all to adopt it, no question could be made, and the measures that oppose its introduction cannot be mistaken ; they belong neither to the people nor to the crown. If there existed any symptoms of the plethoric disposition of the country ; such extravagant profusion might be justified ; but rags, crimes, squalid bodies, workhouses, jails, and gibbets, are the predominating features. The public income at the Revolution was not half so much\* as the present expense of collection ; at the death of King William only 3,895,265*l.* ; at the death of George I. the revenue, on an average of three preceding years, was 4,142,643*l.* not, at that recent period, so much as the present charge of collection ; at the accession of his late Majesty, the taxes were not twice as much as they now cost in collection. I shall not pretend to characterize the unfortunate opinion, that asserts government wants support ; allow that it does—allow that its unhappy constitution is so far deficient of merit as to make it necessary to prop it by such as feast upon the taxes. This is the

\* £2,001,855.

argument of those who advocate the present profusion ; no argument of faction ever libelled it so much as to say that it wanted the support of collectors and receivers of the revenue. Such as advocate the present expensive collection, place the government in a most despicable situation—it cannot gratefully thank such allies. But if governments do want support, if they are really either so deficient in merit, or so menaced by factions, remember that four millions a year will shoulder 100,000 musquets at 40*l.* a-piece. But it is denied that either the one or the other would be wanted ; if the new system was introduced, bread and justice would insure tranquillity and permanent national repose.

I hope you will not consider my cursorily adverting to another topic as irrelevant, namely, the *prevention of war*, which this system of finance would materially tend to effect. Of all human calamities that is the greatest ; you can never gain any thing by wars, but you must fight the battles, and pay the expenses ; you must be at the post of danger as well as the charge ; you must be had out to oppose unoffending men, even men you have never seen. The present system that taxes you so disproportionately, makes you pay most, for it may be presumed that you pay as much more

than your proportion toward the support of war, as the sum of 2069*l.* is more than 5*l.* Such proportions are paid by the first and sixth classes of people; the question is, how, or in what proportions, or whether in the above proportions, are you to gain by war? I appeal not only to you, but the labouring people of all Europe, for the truth of the above. Can the royal dynasties of Europe disprove it in their particular cases? The way in which the “Equitable and Efficient System of Finance” would operate, so as partly to produce the salutary effect, would be by laying the expense of war upon the rich people of the country; by the New System they would have more to pay than they now have; they would have more to pay under the action of the equitable tax than they could get by their sons and connexions officering the regiments and ships, and by contracts and other jobs. Now, the contrary is, and has been the case; they have gotten more by jobbing than they have paid in taxes; they have had all the benefits, without the disadvantages, and you have had all the expense and danger; they have had the oysters, and you have had the shells. War is seldom any thing more than a pretence to grasp the fruits of industry, or to preserve the product of rapine. Within a few years war has cost you two

thousand millions of money, and tens of thousands of your sons and brothers! If instead of squandering two thousand millions in preposterous crusades, it had been distributed among five millions of industrious people (the present number of paupers), it would be 400*l.* for each person; the five millions of paupers now in wretchedness, would have been in affluence, and the land would not have been taxed to the amount of 11 or 12 millions annually (and still the streets are swarming with beggars), in poor rates. In plunging headlong into war, the property had no idea that a retributory tax would fall upon it, to the amount of 10 or 12 millions a year, or it might have weighed the measure more deliberately.

When labour was plentiful, and adequate wages were received, it was justly a mark of disgrace to apply to a parish for relief—circumstances have changed; for as the system of taxation deprives the labourer of his earnings, as he has been deprived of a part that should maintain his family, surely he is allowed to go to property and ask for his own—for a part that is stored up for him, that he himself stored up in effect. He is not reduced to that condition by laziness, but by a fallacious system of finance, that has taken unjustly from the poor, and unnecessarily and unwisely given to

the rich—a transfer of the sweat of the poor to the purses of the rich. As it was unjustly taken from the poor, certainly the poor have a right to ask for their own. Besides this, the poor have a claim by law, as well as justice; acts of parliament guarantee the maintenance of the paupers out of the property of the country, which they accumulated by their labour; their support is a part of the law of the land. A man buys an estate subject to the incumbrance or expense of the poor, they are allowed to be the owners of a part of every estate, consequently the poor are as well entitled to a portion, as the owners are to the remainder, and need not, during the prevalence of the present system of finance, be backward in applying for parochial aid. Had the poor man been a party to the causes of his poverty, it might be a question, how far he is entitled to relief; but as he had no degree of participation, nor derived any advantage from the lavish expenditure of the country, he cannot be construed to have forfeited his claim.

Under the distressed circumstances of the labouring people, it is censurable for parents to defer applying for parish relief, to supply their families with bread; and it is contrary to law and justice, for any parish officer to refuse relief when bread is wanted, and other neces-

saries. It is more incumbent upon property to pay the poor rates, that are to supply the wants of nature, and support animal existence, than it is required that property should pay the public taxes; one is for the supply of indispensable nourishment to millions of poor people, who have not been permitted to have a day's subsistence in store, the other for the support of those that live upon the taxes.

The deficient supply of food acts most prejudicially upon your health and constitutions; diminutive size, enlarged joints, and crooked limbs, materially impair the strength and elegance of the human system; a degeneracy of the species is the consequence of this deprivation, and the race is sustaining an irreparable injury. By the present system you have been crowded into small, inconvenient, and ill ventilated huts—diseases are the fruit, and death frequently the event.\*

\* Perhaps it may be better to adduce some instances to prove, that insufficient quantities, and bad food, produce diminution of size, and diseased constitutions. The Gentoos, who live upon Cayenne and rice, are a thin, enervated people, both in body and mind. Tacitus informs us, that the gladiators were well fed upon strong food. The people of Pegu and Aracan, although they feed upon mice, rats, snakes,\* and fish, are more robust than the Hindoos or the Esquimaux

\* Vide Abbe Raynal's History, &c. Vol. V. p. 141.

I trust, by this time, I have proved to your entire satisfaction, how, and to what extent, you are acted upon by the present inequitable

Indians, who feed upon fish and train oil. The savages of Newfoundland, Labrador, and Davis' Straits, are all of diminutive size, seldom above four feet, with great heads and large limbs.\* Bad air, crude indigestible food, and everlasting cold, have produced the dwarfs of the Frigid Zone; they may have migrated, as Pennant supposes, from a more southern latitude, but that species, independent of those causes, would propagate similar beings. It is only by pursuing causes to extremes, that decisive effects can be produced: by following the human species to the icy shores of Hudson's Bay, the effect of cold will be seen, and also of bad and sparing quantities of food. If such causes, in that high latitude, have lowered the height of the human species two feet, the lesser operation of those causes will produce a less effect, or some inches. The Roman soldiers (and part were British, and equal to native Romans) as we are informed by Josephus, were like loaded horses.† By Virgil and Horace it appears the load each carried is almost incredible. Cicero says, "they carried provisions for fifteen days, necessaries of all sorts, and whatever they should have occasion for in throwing up trenches; as to their arms, they were no more incumbered with them than with their hands." Sometimes they carried more provisions; usually corn, as being lighter; sometimes cooked victuals. Livy says, such utensils as a saw, a basket, a mattock, an axe, a hook, a thong, a chain, a pot, small stakes, amounting to 60lb. besides his arms, and marched 20 and 24 miles, in five hours. Marius, in his old age, went regularly to the Campus Martius; and

\* Vide Buffon's Natural History.

† Vide Polybius.

system of finance. You have been long aware that you were severely oppressed, but the circuitous way in which the thing was managed, veiled from your view the blow that has levelled

Pompey, as Plutarch informs us, at the age of 58, engaged in single combat with Roman youths. Manlius, and Scipio, and Metullus, and Marius, and Sylla, before they took the field, inured their soldiers to hard labour. The soldiers of the present day have never gone through such ordeals, neither can they; and, taking them altogether, they are a good specimen of the people; so that if they are not equal to the task, they have evidently degenerated, and so have the people: and the cause of degeneracy is bad air, unwholesome diet, and small quantities. Other causes have tended to produce muscular enervation and disease, that the law could surely prevent—the *Morbus Gallicus*, introduced into Europe, by Columbus, from America, is alluded to. Nothing but the greatest neglect of the best interests of society, could have overlooked this source of human calamity: the necessities of the poor, and the voluptuousness of the rich, evidently tend to produce degeneracy in the human race. Herodotus and Thucydides were of the opinion, that men in their days had degenerated in size and strength.

The Shasters of the Gentoos say, that in the Suttée Jogue, the life of man was 100,000 years, and his stature was 21 cubits. In the Tirtah Jogue, men lived to the age of 10,000 years. In the Dwapaar Jogue, men's lives were reduced to 1000 years, corresponding with the length of life of the Antediluvians of Moses. In the Collee Jogue, or present æra, which has continued 5000 years, the life of man is limited to 100 years.—Vide Pundits, translated from the Persian made from the original in the Shanscrit language, by N. B. Halhed.

you with the earth. Although you were conscious that you paid more in proportion to your means than the rich, yet you will allow how difficult it was to detect that proportion, the cause of your poverty, and apply an adequate remedy, that would preserve all the real interests of the country. As the partiality of the present unequal system has been demonstrated, I call upon you to give the subject that mature and candid consideration its importance is entitled to. Had unsupported assertion been all that had been now advanced, a possibility of a fallacy might have existed; but the proof by figures, the strictest scrutiny will not be able to overturn. I do not hesitate to assert, that you must coincide with me in thinking, that *all the present taxes should be repealed, and the one simple, equitable, and efficient, should be introduced, that I have recommended.*\*

If you approve the proposed system of taxation, you will never be so supine and lethargic, as not to claim your suspended rights; justice is too dear to you not to be courted; your unanimous appeal to the patriotism and philanthropy of the country, must be heard and considered; your consequence is too great to be

\* Vide Principles of an Equitable and Efficient System of Finance.

neglected ; your claims too important, and too just, to be treated with contempt. All who benefit by the present system of finance, and they are numerous, will most tenaciously cling to it; they will, no doubt, successfully appeal to a host of bigots, who will serve as tools to work with, against your just and meritorious cause of self-preservation. In proportion as you have become impoverished and oppressed, so have your antagonists become rich, and wedded to the system. Above four millions of money a year, will not be given up without a hue and cry against it; and this is only a trivial advantage that you would gain, compared with the equity of the new system of finance.

The equitable system of taxation I have recommended to the adoption of the country, extends to the funded as well as the durable property; but if the present system is persevered in by its advocates, and the *funded debt destroyed*, the plan of finance I am contending for, would not have the justice of its principle affected. If the Equitable System of Finance was introduced during the existence of the funded property, you would be more benefited than if the funded property was destroyed, and the Excise and Customs, and the other items of the present system were continued; the fullest advantage that could possibly be derived, would be after the annihilation of the funded

property, and the establishment of the Equitable Tax. I have shewn you how so lamentable a catastrophe may be avoided, by the adoption of a simple plan, capable of doing justice to all men. It is not to such as live upon your labour that I submit my opinions, nor to such as hope to be quartered upon you, and feed upon the sweat of your brow; they are prejudiced, biassed, and bigoted to systems that exist; and in proportion to the advantages derived, the more partial their opinion, and stronger will their attachment be, to those *revered and sacred* institutions, when you begin to meditate a change. In addressing you, I wish for nothing but the elicitation of the truth, and I hope you will never ask for any thing but justice—but *your rights, your whole rights, and nothing but your rights!* It cannot be treasonable to request, as you are in the possession of the powers of reason, or, at any rate, in possession of that organization on which they may be cultivated; but it is incumbent upon you to exercise them to your advantage. If it had been morally criminal to use them, they would not have been given. As the preservation of property involves the question of self-preservation, you are evidently required to know so much of the form of taxation that affects you, as of the means of preserving liberty; it is not knowing politics as a trade, to be enabled to see how liberty and

property are preserved, it is only knowing the means of self-preservation, which no man can safely dispense with.

The deficiency and inadequacy of the present revenue, is a matter that excites my uneasiness; apprehending that the tranquillity of the throne may be disturbed by the incompetency of the present system, I am actuated by an irresistible motive to place the finances of the nation in such a condition as to continue its security.

Although I have presumed to recommend an entire change in the system of taxation, which would secure you that measure of justice hitherto suspended, yet I have carefully endeavoured to preserve the dignity of the crown, and the rights of property. Mine is not a system of expediency, or of temporary duration; it is only the application of the simple and invariable principles of nature, which have always been, and will ever continue the same. Many financial systems are little better than military contributions; extortion operates as justice, and cruelty is exercised in the room of mercy. Had financial systems operated upon people according to ability, and all contributed in proportion to their means, the plan I am contending for would be universally practised.

I have, in the course of this address, more

particularly alluded to the condition of my countrymen, but I generally include the people of all nations, whom I equally regard. I condemn the contracted mind that does not comprehend the improvement of the condition of all mankind. Faction, intrigue, and chicane, are the patrons of national interest and local animosity; if the credulity of one, and the sordid avarice of another, were not fomented by malevolent venality, the greatest scourges of the earth would subside.

As I do not contemplate that the least degree of injustice should be done to any person by change of system, and as all officers of Excise and Customs would be discharged, on the introduction of the new system, perhaps the country would see the necessity of making some provision for servants no longer wanted. In discarding so large a body of men unprovided for, some instances of severity might occur; to prevent the possibility of such circumstances, they might all have an allowance during life, in proportion to length of servitude, and amount of salary, provided the salary held any proportion to service.

The new system of finance would reduce the Chancellorship of the Exchequer to a sinecure: as all sinister and unjust modes of collecting the revenue, would cease with the pre-

sent system, any school-boy that could cast up a sum in addition, would be competent to exercise the office of the Chancellor of the Exchequer. The indulgence I have suggested, that it may be necessary to grant to officers of Excise and Customs, may be extended to officers and ministers of finance of all countries, unless they will accept of the diminished salaries of the new system, which would be small, as the duties would not occupy above an hour or two annually; you would be no longer annoyed by the jargon, the sophistry, and quibbling, of the advocates of the present system. The time of Parliament is now consumed by absurd, abstruse, and useless debates, which the new system would not require; the present pitiful, pettifogging, peddling scheme, is a disgrace to the nation, and inconsistent with the dignity of a great and wise people. Besides the prodigality, the partiality, and inequality of the present plan, you must be ashamed of the cobbling nostrum that is obtruded upon you as the succedaneum of justice; your individual as well as national character is implicated in this question, and it is incumbent upon you, as you value your dignity, to disclaim any connexion that may be inferred between you and state empiricism, and the charlatan character of the present plan of finance.

In common with me, you will feel alarmed at the precarious dilemma the crown is placed in by the present inadequate scheme of finance: as the executive power is created by and for the benefit of the people, you will desire to support its security and splendour. Actuated by this motive, I conceive the introduction of my plan would render the most essential service to the throne; propagate its popularity, and consolidate a venerable fabric, undermined and endangered by the existing plan of taxation. My plan of finance would preserve the interests of every sort of property, and not sacrifice one portion for the advantage of another; I disclaim any such attempt so monstrously unjust.

I suggest to you the necessity of petitioning Parliament to adopt the plan now proposed; and such of the people of other countries as are identified with the legislative principle, I beg to reflect upon the justice and policy of this system. Such as are taxed *without* representation, are only slaves; they would do well to consider what I have advanced, but it would be ridiculous to think about the adoption of my plan, until they are restored to the rank of freemen and the situation nature assigned them.

The most extensive right of property does not create any additional quantity of natural

right; the poor man has as much natural right as the peer. The acquisition of property does not accumulate natural right in the owner; liberty is an essential, inherent and inalienable in all men, but property is only a contingent attribute of secondary character.

To the friends of liberty in all countries struggling to establish representative governments, I beg leave to submit my plan and principles for two reasons:

1st. As it embraces economy, it would not only lessen the powers of corruption, but tend materially to preserve the purity of an established Constitution; and as nothing can excite the languid and supine but a certain prospect of great gain, so the proposed plan would call forth latent powers to the aid of representative reform; and,

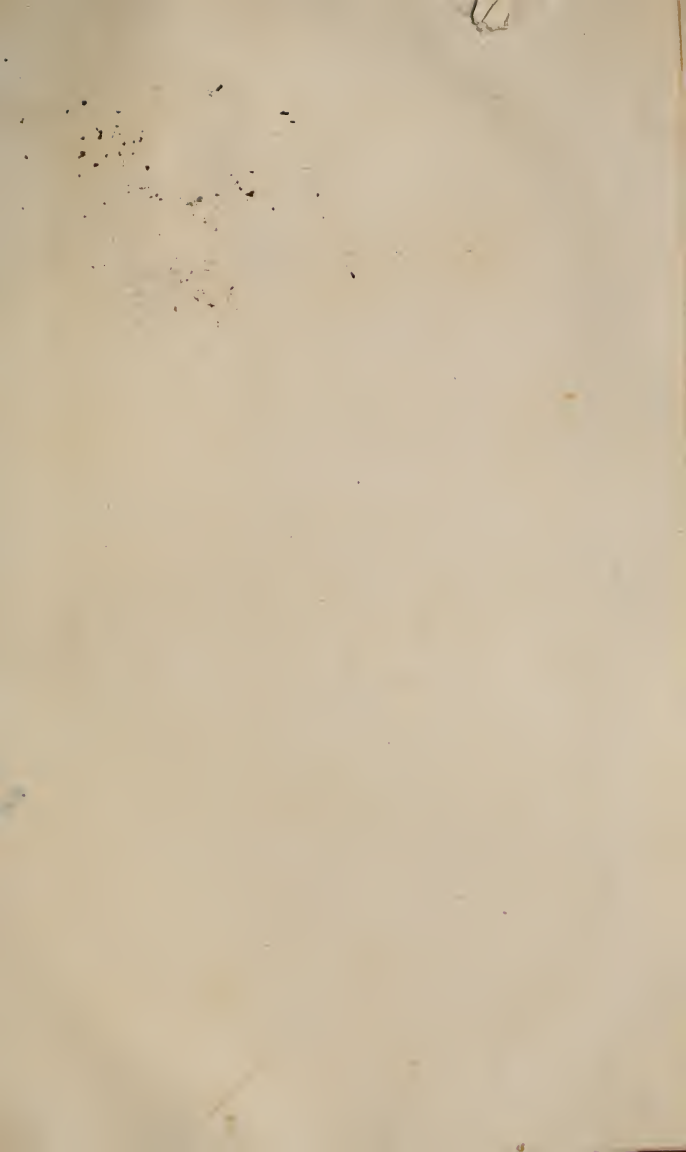
2dly. As it is founded upon the unchanged and unchangeable principles of nature, it is universally applicable, and will continue invariably so, through all ages and nations; it is efficient under every national circumstance, and takes from all only what justice demands should be paid; it would limit the monopoly of the miser, and transform the rancour of the poor.

With no weapons but reason, argument, and demonstration, I have ventured to attack

the old, absurd, oppressive, and unjust plans of finance, propped up and intrenched in the triple-lined fortresses of ignorance, prejudice, and interest; neither lead, nor steel, nor halters, are wanted to establish or support truth and justice; factions, actuated by sordid avarice, will not readily relinquish revenues of millions a year; they will endeavour to preserve their ascendancy by fallacies, sophistries, bribes, and intimidations; for awhile they may reign over men, but truth will eventually preponderate. Tyranny, prejudice, and bigotry, happily for the human race, are engaged in a combat with an invisible and omnipresent opponent; the intellectual faculty of thought, our ally, is more subtle than æther, and latent in the mind of willing and unwilling slaves, as well as freemen. When despotism can extirpate the organization of reason, the fiend will be sure of its empire; then may the monster rest from its labour, and repose in the lap of infamy.

HARRISON WILKINSON.

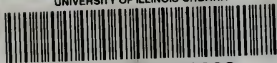
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